

SANDLER, TRAVIS & ROSENBERG, P.A.

ATTORNEYS AT LAW
THE WATERFORD
5200 BLUE LAGOON DRIVE
MIAMI, FL 33126-2022

(305) 267-9200
FAX (305) 267-5155
E-MAIL ADDRESS: info@strtrade.com
WEBSITE: www.strtrade.com

2520060620918

05 DEC 20 AM 11:50

November 15, 2005

Secretary of Labor
Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Sandler, Travis & Rosenberg, P.A. Supplemental Nonqualified Retirement Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Sandler, Travis & Rosenberg, P.A. Supplemental Nonqualified Retirement Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), which alternative form of compliance is provided in the Regulations Section cited above.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer

Sandler, Travis & Rosenberg, P.A.
5200 Blue Lagoon Drive
Miami, FL 33126-2022

2. Employer Identification Number

59-2027519

3. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The approximate number of initial participants in the Plan is 19.

AFFILIATED OFFICES

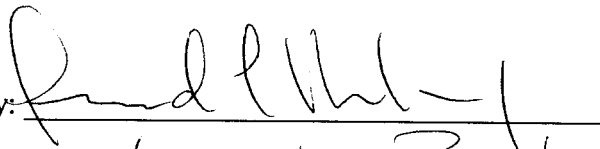
WASHINGTON, D.C. NEW YORK BALTIMORE SAN FRANCISCO CHICAGO BUENOS AIRES LOS ANGELES

4. The Employer does not maintain any other arrangements providing deferred compensation and/or other benefits to a select group of management or highly compensated employees.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

SANDLER, TRAVIS & ROSENBERG, P.A.

By: 

Print Name: Leonard C. Rosenberg

Print Title: Director

